

ASSESSOR

BUDGET UNIT: STATE/COUNTY PROPERTY TAX ADMINISTRATION PROGRAM (RCS ASR)

I. GENERAL PROGRAM STATEMENT

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state has passed legislation extending this program through calendar year 2002.

Funds received from this program must be used to enhance the property tax administration system by providing supplemental resources. Appropriations are budgeted in accordance with the agreement. The loan is considered repaid upon the Assessor meeting satisfactory performance criteria as specified in the agreement. The unit is self-funded and requires no general fund support.

II. BUDGET & WORKLOAD HISTORY

	Actual 1999-00	Budget 2000-01	Actual 2000-01	Budget 2001-02
Total Appropriation	2,219,088	3,214,600	2,119,952	3,290,454
Total Revenue	2,151,285	2,179,938	2,201,158	2,179,938
Fund Balance		1,034,662		1,110,516
Budgeted Staffing		31.0		31.0

Workload Indicators

Assessment Backlogs:

Appeals	6,596	7,600	5,320	N/A
Proposition 8	113,877	98,877	113,907	107,391
Mandatory Audits	N/A	370	420	370
Discovery of New Taxable Bus.	N/A	N/A	N/A	4,500

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

PROGRAM CHANGES

Transfers decreased by \$22,300 to the Clerk of the Board. The Assessor, out of AB 818 funding, was reimbursing the Clerk for additional staffing required to handle higher than normal assessment appeals. The backlog of these appeals has been addressed and are no longer a targeted criteria of the AB 818 funding. Appeals should now be at a normal workload level. Services and supplies and equipment have been reduced to offset some of the higher salary and benefit costs due to retirement changes, MOU increases, and workers comp changes.

Contingencies are used to set aside funds that are available from the state on a calendar year basis, but are budgeted in the County process on a fiscal year basis. Contingencies increased \$250,834 to provide enough funding for the second half of the calendar year, the first half of our fiscal year.

GROUP: Fiscal
DEPARTMENT: Assessor
FUND: Special Revenue RCS ASR

FUNCTION: General
ACTIVITY: Finance

	2000-01 Actuals	2000-01 Approved Budget	2001-02 Board Approved Base Budget	2001-02 Board Approved Changes to Base Budget	2001-02 Final Budget
<u>Appropriations</u>					
Salaries and Benefits	1,180,880	1,300,580	1,367,335	44,669	1,412,004
Services and Supplies	831,905	1,063,234	1,081,299	(105,499)	975,800
Equipment	84,867	85,000	85,000	(21,000)	64,000
Transfers	22,300	22,300	22,300	(22,300)	-
Contingencies		743,486	658,666	179,984	838,650
Total Appropriation	2,119,952	3,214,600	3,214,600	75,854	3,290,454
<u>Revenue</u>					
Use of Money & Property	55,867	40,000	40,000		40,000
State, Federal or Gov't Aid	2,139,938	2,139,938	2,139,938		2,139,938
Other Revenue	5,353	-	-	-	-
Total Revenue	2,201,158	2,179,938	2,179,938	-	2,179,938
Fund Balance		1,034,662	1,034,662	75,854	1,110,516
Budgeted Staffing		31.0		31.0	31.0

ASSESSOR

Total Changes Included in Board Approved Base Budget

Base Year Adjustments

<u>MOU/Inflation</u>		
Salaries and Benefits	66,755	MOU, 7% Tier, Workers Comp, Retirement
Services and Supplies	18,065	Inflation, Risk Mgmt Liabilities
<u>Contingencies</u>	(84,820)	
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Total Appropriation Change	-	
Total Revenue Change	-	
Total Fund Balance		
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Total 2000-01 Appropriation	3,214,600	
Total 2000-01 Revenue	2,179,938	
Total 2000-01 Fund Balance	1,034,662	
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Total Base Budget Appropriation	3,214,600	
Total Base Budget Revenue	2,179,938	
Total Base Budget Fund Balance	1,034,662	

Board Approved Changes to Base Budget

Salaries and Benefits	5,500	Reclassification of Clerk II to Clerk III
	39,169	Other miscellaneous changes, e.t. step advances, MOU and retirement changes in addition to Base Adjustments, etc.
	<u>44,669</u>	
Services and Supplies	(105,499)	Reduction in S&S to cover higher salary costs
	<u>(105,499)</u>	
Equipment	(21,000)	
	<u>(21,000)</u>	
Transfers	(22,300)	Elimination of payment to Clerk of the Board funding positions due to spike in assessment appeals - appeals now back to normal levels
	<u>(22,300)</u>	
Contingencies	179,984	AB 818 is funded on a calendar year basis. Contingency funds are used to fund the first two quarters of the next fiscal year, which are the final two quarters of the AB 818 loan period
	<u>179,984</u>	
Total Expenditure Authority	<u>75,854</u>	
Total Appropriation	<u>75,854</u>	
Total Revenue	<u>-</u>	
Fund Balance	<u>75,854</u>	